

MCO 7301.116
30 AUG 91
FD

E R R A T U M

to

MCO 7301.116

FINANCIAL MANAGEMENT OF UNFUNDED REIMBURSABLE PROGRAMS

1. Change PCN distribution in the "DISTRIBUTION:" section from "10210157700" to read "1021025700" of the basic Order.

PCN 10210257780



**DEPARTMENT OF THE NAVY
HEADQUARTERS UNITED STATES MARINE CORPS
WASHINGTON, DC 20380-0001**

MCO 7301.116
FDL-21
29 May 91

MARINE CORPS ORDER 7301.116 W/ERRATUM

From: Commandant of the Marine Corps
To: Distribution List

Subj: FINANCIAL MANAGEMENT OF UNFUNDED REIMBURSABLE PROGRAMS

Ref: (a) NavCompt Manual

Encl: (1) Guidance for Agricultural Outleasing
(2) Guidance for Lumber and Timber
(3) Guidance for Recyclable Material
(4) Guidance for Wildlife Conservation
(5) Report of Revenue and Obligations

Report Required: Report of Revenue and Obligations (Report
Control Symbol MC-7300-07), enclosure (5)

1. Purpose. To provide policy and procedures for executing selected unfunded reimbursable programs at Marine Corps installations.

2. Background. Pursuant to various public laws and policies of the Department of Defense (DoD), the sale of material, work and services may be furnished by DoD activities to other DoD components or public sources on a reimbursable basis. The Department of the Navy classifies collections related to reimbursable sales as funded or unfunded reimbursables dependent on the appropriation involved and the ability of the performing activity to reobligate funds collected without prior apportionment and allocation action by the Office of Management and Budget (OMB). Certain reimbursements, covered in reference (a) Volume 3, Chapter 5 and referred to as funded reimbursables, result from acceptance of customer orders that are automatically authorized to the performing activity for reobligation. Funded reimbursables relate predominately to the Operation and Maintenance appropriations and Industrial Funds. Reimbursements subject to specific apportionment and allocation of reimbursable budget authority, described in general by reference (a) Volume 3, Chapter 5 and Volume 7, Chapter 4 are classified as unfunded reimbursements. Provisions must be made to obtain sufficient OMB apportionment of unfunded reimbursable authority prior to accepting orders or performing work under appropriations or programs not applicable to automatic apportionment. Failure to obtain sufficient unfunded reimbursable authority will result in the inability to reobligate collections from performance of reimbursable sales.

29 May 91

Obligational authority issued field commands is generally granted gross of unfunded reimbursable authority anticipated. Automatic increases to operating budgets are not authorized for unfunded reimbursable work performed unless specifically provided. Specific unfunded reimbursable authority is provided by the Commandant of the Marine Corps for approved programs and may be designated as Operating targets within the operating budget authorization. In order to assist in execution of the unfunded reimbursable programs, the enclosures provide detailed guidance on selected Marine Corps programs requiring apportionment and allocation of unfunded reimbursable authority.

3. Action. Effective upon receipt, addressees will take action to implement policies and procedures contained in the enclosures to ensure effective execution of the applicable unfunded reimbursable programs.

4. Reserve Applicability. This Order is not applicable to the Marine Corps Reserve.



E. T. COMSTOCK
Fiscal Director
of the Marine Corps

DISTRIBUTION: PCN 10210157700

Copy to: 7000110 (55)
7000050 (50)
2005001, 002, (10)
3700007/6901001/7000093/8145005 (2)
7000144/8145004 (1)

GUIDANCE FOR AGRICULTURAL OUTLEASING

1. Introduction. Pursuant to authority contained in Section 803 of Public Law 97-321, which amended 10 U.S.C. 2667(d), rental fees received by the United States directly from leases of agricultural or grazing land under the control of the Secretary of a military department may be retained and spent by the Secretary concerned. Amounts collected are to be used to cover administrative expenses of leasing and to cover the financing of management programs for multiple land use at installations under the jurisdiction of the Secretary concerned. The Commander, Navy Facilities Engineering Command (NAVFAC) is authorized to take all necessary action to grant, administer, and terminate leases under the conditions prescribed by the Secretary of the Navy, subject to the approval of the activity commander. By memorandum of agreement between the Commandant of the Marine Corps and NAVFAC, the Marine Corps assumed direct responsibility for administration and management of the Marine Corps agricultural outleasing program. The Commandant of the Marine Corps and NAVFAC, together with Navy and Marine Corps installations cooperate in programs of multiple land use management to optimize utilization and protection of real property and natural resources consistent with the military mission.

2. General Information. DoDDir 4700.1 (not distributed to field commands) prescribes policy for integrated programs for multiple-use management of renewable resources on DoD lands consistent with military missions. It further directs that monetary proceeds from agricultural and grazing outleases may be used to fund plans, projects, administrative costs, and multiple land use management programs in accordance with 10 U.S.C. 2667(d), as amended by Section 803 of Public Law 97-321. MCO P11000.8 provides Marine Corps guidance on approved programs. The Head, Land Use and Military Construction Branch (CMC (LFL)) is responsible for initiating actions necessary to establish separate obligation authority for unfunded reimbursable programs for the Marine Corps portion of the Department of the Navy agricultural outleasing program. Approved obligational authority will be used to fund plans, projects and administrative expenses of leasing Marine Corps installation lands.

3. Accountability for Proceeds

a. Budgeting. Total anticipated reimbursements from leasing of agricultural and grazing lands will be executed on an unfunded reimbursable basis. Obligational authority to execute a planned program of expenses, including the cost of any equipment, for leasing agricultural and grazing lands must be coordinated per MCO P11000.8 with the program sponsor, CMC (LFL) to ensure unfunded reimbursable authority is approved through the budget process.

ENCLOSURE (1)

29 May 91

Funding needed at the installation level for the approved agricultural outleasing program will be included as direct obligational authority in the Operation and Maintenance, Marine Corps Operating Budgets issued by CMC (FDB). Amounts authorized will be footnoted on the Operating Budget as not being available for any other purpose. Unfunded obligational authority pertaining to investment items will be funded under the Procurement, Marine Corps appropriation at the Headquarters level. Expenses related to NAVFAC Engineering Field Divisions (EFD's) for administering Marine Corps agricultural outleases will be budgeted and administered by CMC (LFL).

b. Collections. All collections received for the outlease of agricultural and grazing lands are deposited to Budget Clearing Account (Suspense Account, Navy) 17F3875.27AG. The unique subhead permits aggregation of collections for agricultural and grazing leases from other collections recorded in this account. All collections are processed by NAVFAC EFD's and deposited with the Navy Regional Finance Center, Washington, DC on the Voucher for Disbursement and/or Collection (NavCompt Form 2277). The collection voucher will reflect in the description column the purpose funds were received: e.g., Monies received from lease of agricultural lands. Funds will be credited for receipt to the following accounting classification data.

<u>APPN/SH</u>	<u>OBJ CLASS</u>	<u>BCN</u>	<u>AAAN</u>	<u>TTC</u>	<u>PAAN</u>	<u>CC</u>
17F3875.27AG	007	UIC of Activity Leasing Land	000027	3C	000000	1/

1/ Position 1 will reflect an alpha user code for the EFD administering the lease; positions 2-6 will contain the UIC of the applicable installation; position 7 will be zero; and positions 8 through 12 will reflect functional account number 98004.

Copies of each collection voucher will be forwarded to the Commandant of the Marine Corps (LFL) and (FDL-3).

c. Accounting

(1) All expenses related to the agricultural outlease program incurred against the Operation and Maintenance, Marine Corps appropriation at Marine Corps installations, will be accumulated and reported in the Operating Budget Expense Report (NavCompt Form 2168, RCS DN 7301-21). For report purposes, functional/subfunctional category "H6" and cost account code 9180 have been established. Additionally, general ledger statistical account 0914 (Direct Expenses Incurred in Leasing of Agricultural and Grazing Lands Program) has been established for use to reflect expenses on the monthly Trial Balance Report (NavCompt Form 2199, RCS DN 7301-26). Military personnel costs should be collected, if applicable, but are not reimbursable.

ENCLOSURE (1)

(2) Based on the accrued expenses reported on the activity NavCompt Form 2168, CMC (FDL-3) will prepare and forward billings to the Navy Accounting and Finance Center, Washington to effect reimbursement of those expenses directly related to the leasing program. Reimbursements will be made from proceeds deposited in account 17F3875.27AG per paragraph 4b above and credited to the Operation and Maintenance, Marine Corps appropriation at the Headquarters, Marine Corps level. Reimbursement in excess of the approved program is not authorized and in no case will reimbursement exceed amounts deposited to account 17F3875.27AG.

(3) Accumulation of funds collected in 17F3875.27AG will not be affected by fiscal year. Proceeds acquired during 1 fiscal year may be carried forward and merged with proceeds of a subsequent fiscal year.

(4) Acquisition of investment property under the Procurement, Marine Corps appropriation will be the responsibility of CMC (LF).

4. Report of Revenue and Obligations. Authorized Accounting Activities will submit quarterly reports of revenue generated and obligations incurred for the Agricultural Outleasing Program in accordance with enclosure (5).

ENCLOSURE (1)

GUIDANCE FOR LUMBER AND TIMBER

1. Introduction. The Lumber and Timber Program covers forest products production and sales programs on military installations or facilities in the United States. Title 10 U.S. Code 2665, as amended, provides that operation and maintenance expenses incurred during the fiscal year in the production and sale of forest products may be reimbursed from forest product sales proceeds generated during the fiscal year. Expenses incurred by Marine Corps forestry installations will be reimburse from proceeds derived from the sale of forest products. The Headquarters Marine Corps sponsor for this program is CMC (LFL).

2. General Information. DoDInst 7310.5 (not distributed to field commands) provides for reimbursement of Department of Defense (DoD) appropriations incurring obligations for the production and sale of forest products from collections made as a result of the sale of forest products are inadequate to cover expenses, obligations for the production and sale of such products may be financed from the Operation & Maintenance, Marine Corps appropriation or Assistant Secretary of Defense (Production and Logistics) (ASD (P&L)) approved appropriation transfers from the Department of Defense (DoD) Reserve Account. Proceeds from collections remaining after reimbursement of expenses are disposed of as follows:

a. Forty percent of an installation's net proceeds are distributed to the State of the military installation or facility from which forest products were sold during a fiscal year. If such installation or facility is located in more than one State, each State shares proportionally in the net proceeds. The State's entitlement to net proceeds apply to forest products sold after September 30, 1984 and are distributed to entitled State counties by the State's treasurer.

b. After the disbursement to each State, the remaining balances are then deposited to the DoD Reserve Account (21X5285). Surplus funds (after distribution to the States) may be distributed among the military services to facilitate overall funding requirements of the DoD forestry program. This option must be approved by the ASD (P&L).

3. Definitions

a. Net Proceeds. An installation's proceeds from the sale of forest products less the amount reimbursed to the installation for program costs incurred by the installation. Program costs shall include obligations for current operating expenses and for the purchases of capital equipment required to operate the program. The state are entitled to 40 percent of the net proceeds.

ENCLOSURE (2)

29 May 91

b. Surplus Funds. Surplus are sales proceeds remaining after reimbursements to the installations and to the states. These proceeds are the amounts to be transferred to the DoD Reserve Account.

c. Reserve Funds. The DoD Reserve Account (21X5285) is maintained by the Department of the Army and is used for:

(1) improvement of forest lands;

(2) unanticipated contingencies in the administration of forest lands and the production of forest products for which other sources of funds are not available in a timely manner;

(3) natural resources management that implements approved plans and agreements such as wildlife conservation and beautification.

4. Accountability for Proceeds

a. Budget. The total amount of the anticipated forest products production and sales program will be executed on an unfunded reimbursable basis and should be coordinated with the program sponsor CMC (LFL), per MCO P11000.8, to obtain unfunded reimbursable authority through the budget process. The unfunded reimbursable authority will be the amount required for processing forest products included equipment acquisition costs. Direct obligational authority will be included in the operation and maintenance operating budget issued by CMC (FDB). This amount will be footnoted on the operating budget as not being available for any other purpose. Unfunded obligational authority pertaining to investment items will be funded under the Procurement, Marine Corps appropriation at the Headquarters level.

b. Collections. Proceeds from sales of forest products production and sales program will be deposited to the Treasury General Fund Receipt Account 17F3875.27FY, "Budget Clearing Account (Suspense), per paragraph 035477 of reference (c)." The portion of the proceeds that is to be used to finance reimbursable expenses shall be transferred by CMC (FDL) to the Operation and Maintenance, Marine Corps or Procurement, Marine Corps appropriation in accordance with the annual approved budget. Proceeds will be deposited with the local disbursing officer and will be supported by an original and three copies of the cash collection voucher (NavCompt Form 2277). The collection voucher will be dated for the date proceeds are received and reflect in the description column the purpose funds were received; i.e., proceeds from forest products production and sales. The appropriation subhead of the deposit account must reflect the last two digits of the fiscal year (FY) in which proceeds are collected. The collection voucher will contain the following accounting classification data:

ENCLOSURE (2)

29 May 91

<u>APPN/SH</u>	<u>OBJ CLASS</u>	<u>BCN</u>	<u>AAAN</u>	<u>TTC</u>	<u>PAAN</u>	<u>CC</u>
17F3875.27FY	007	UIC of Activity Generating Proceeds	000027	3C	000000	Blank

Copies of each collection voucher will be forwarded to
Commandant of the Marine Corps (LFL) and (FDL-3).

c. Accounting

(1) All expenses related to the lumber and timber program incurred against the Operation and Maintenance, Marine Corps funds of the activity concerned, will be accumulated and reported in the Operating Budget Expense Report (NavCompt Form 2168). For report purposes, functional/subfunctional category "H2" and cost account codes 3B10 through 3B70 have been established. Additionally, general ledger statistical account 0912 (Direct Expenses for Disposal of Personal Property and Production of Lumber and Timber Products) has been established for use to reflect expenses on the monthly Trial Balance Report (NavCompt Form 2199). Military personnel costs should be collected, if applicable, but are not reimbursable.

(2) Based on the accrued expenses reported on the activity's NavCompt Form 2168, CMC (FDL) prepares and forwards quarterly billings to the Navy Accounting and Finance Center, Washington to effect reimbursement of those expenses directly related to the Lumber and Timber Program. Reimbursements will be made from proceeds deposited in account 17F3875.27FY per paragraph 035477.2c of the NavCompt Manual and credited to the Operation and Maintenance, Marine Corps appropriation at the Headquarters, Marine Corps level. Reimbursement in excess of the approved program is not authorized and in no case will reimbursement exceed amounts deposited to account 17F3875.27FY.

(3) At the end of each fiscal year, the amount of the State's entitlement to forestry proceeds is determined by CMC (FDL) and transferred from 17F3875.27FY to Deposit Account 17X6875.1220, "Suspense, Navy". Payments to the States are made from 17X6875.1220. The State's entitlements are determined on the basis of a separate calculation for each military installation or facility from which forest products were sold in the fiscal year. If a military installation or facility is located in more than one State, payments will be made to each State involved in a manner proportionate to the area of the installation or facility situated in each State. If an installation is in more than one county within a State, a description of the areas (acres) of the installation or facility situated in each county may accompany the payment of the State's entitlement.

ENCLOSURE (2)

29 May 91

(4) The State's entitlements are disbursed by CMC (FDL-3) within 90 days after the end of the fiscal year. Payments to the States are made by check.

(5) After the States have been paid and appropriation accounts reimbursed, any remaining balance in 17F3875.27FY will be transferred to 21X5285, "Department of Defense, Forest Products Program, Army."

(6) Acquisition of investment property under the Procurement, Marine Corps appropriation will be the responsibility of CMC (LF).

5. Report of Revenue and Obligations. Authorized Accounting Activities will submit quarterly reports of revenue generated and obligations incurred for the Lumber and Timber Program in accordance with enclosure (5).

ENCLOSURE (2)

29 May 91

GUIDANCE FOR RECYCLABLE MATERIAL PROGRAM

1. Introduction. Title 10 U.S.C. 2577 provides that expenses incurred for operations, maintenance and overhead in processing recyclable materials at an installation (including the cost of any equipment purchased for recycling purposes) be reimbursed from proceeds from the sale of recyclable materials. The purpose of recycling programs is to provide an economic incentive to encourage recycling of waste materials which had previously been discarded. In cases where in-house recycling is not feasible, the waste material may be sold through the Defense Property Disposal Office with a return of 100 percent of the sale proceeds to the installation. Accumulation of proceeds from sales of recycling materials is authorized only for installations with qualifying recycling programs. Qualifying recycling programs are organized operations that divert or recover scrap or waste from waste streams, as well as efforts to identify, segregate, and maintain or enhance the marketability of waste materials. Qualified recycling programs are approved by the program sponsor for Recyclable Material Programs, CMC (LFL) in accordance with DoDInst 7310.1 and MCO P11000.8.

2. General Information. DoDInst 7310.1 (not distributed to field commands) and MCO P11000.8 provide for the authorized use of funds generated from sales of certain materials which are traditionally considered trash or waste. A military installation with a qualified recyclable program may receive 100 percent of the proceeds from sale of waste materials and accumulate up to \$2 million for carryover to the next fiscal year to spend on public health and environmental projects (such as pollution abatement, energy conservation, and occupational safety and health activities) and nonappropriated morale and welfare activities. The balance remaining in excess of \$2 million at fiscal year end must be transferred to the U.S. Treasury for credit to Miscellaneous Receipts, 173210. The proceeds from the sale of recyclable materials shall be available to an activity for operation, maintenance and overhead expenses for processing recyclable materials at the installation (including the cost of any equipment purchased for recycling purposes). An installation's proceeds from the sale of recyclable materials, less expenses of processing recycling material attributable to the installation, is the installation's net proceeds. Not more than 50 percent of net proceeds may be used to support installation occupational safety and health, and environmental projects. A construction project may not be carried out in an amount greater than 50 percent of the amount established by law as the maximum amount for minor construction projects. Any remaining balance may be transferred to nonappropriated morale and welfare accounts of the installation to be used for any morale and welfare activity.

ENCLOSURE (3)

29 May 91

3. Definitions

a. Recyclable Materials. Recyclable materials are defined as materials that normally have been or would be discarded (i.e., scrap and waste) that may be reused after undergoing some type of physical or chemical processing. Recyclable materials do not include precious metal-bearing scrap and items which may be used again for their original purposes or functions without any special processing; e.g., used vehicles, vehicle or machine parts, bottles (not scrap glass), electrical components, unopened containers of unused oil/solvent. Recyclable materials, also do not include ships, planes, weapons, or any discarded material which must undergo demilitarization or mutilation prior to sale.

b. Net Proceeds. An installation's proceeds from the sale of recyclable materials, less expenses attributable to processing recyclable materials at the installation, including the cost of any expense equipment purchased for recycling purposes.

4. Accountability for Proceeds

a. Budget

(1) The total amount of the installation's anticipated recycling program will be executed on an unfunded reimbursable basis and must be coordinated with the program sponsor, CMC (LFL), to obtain unfunded reimbursable authority per MCO P11000.8. The unfunded reimbursable authority requested will be the amount required for processing recyclable materials (including equipment acquisition costs) plus an amount to support installation public health and environmental projects from 50 percent of net proceeds (including minor construction costs). A minor construction project may not exceed 50 percent of the maximum amount established by law for minor construction. Proposed expenses occupational safety and health, and environmental projects should be described with their cost estimates and coordinated with the program sponsor, CMC (LFL). Unfunded obligational authority for transfer to nonappropriated morale and welfare activities will also be provided. The operating budget authorization issued the installation as direct obligation authority will contain an amount for unfunded reimbursable authority for the approved recycling program based on estimated collections plus previous fiscal year carryover. Such authorizations will be footnoted on the operating budget as being available for this purpose subject to collection of proceeds from recyclable material sales. The estimated amount to be transferred to the nonappropriated morale and welfare account will also be included in the operating budget authorization as a footnote subject to collection of sales proceeds. Unfunded obligational authority pertaining to investment items will be funded under the Procurement, Marine Corps appropriation at the Headquarters level.

ENCLOSURE (3)

29 May 91

b. Collections. Proceeds from sales of recyclable material will be deposited to Budget Clearing Account, Suspense (17F3875.27RM) per paragraphs 04060610.2 and 035477.3 of NavCompt Manual. Balances remaining in excess of \$2 million at fiscal year end will be deposited in the U.S. Treasury as miscellaneous receipts. The unique subhead permits segregation of these proceeds within this account to ensure proper accounting relative to amounts collected and their disposition. Proceed checks deposited by the Defense Reutilization and Marketing Office (DRMO) are made with the local Army Accounting and Finance Office (A&FO). The A&FO's are responsible for providing the Authorized Accounting Activity for the installation generating recyclable material, an advance copy of the cash collection voucher for sales proceeds deposited. This advance copy, together with locally deposited sales proceeds, will be used by the Authorized Accounting Activity (AAA) as authority to execute obligations against the approved recyclable program unfunded reimbursable authority included in the Operating Budget. Authority to create obligations are limited to the amounts collected within the total unfunded reimbursable authority provided as a footnote on the operating budget.

c. All collection vouchers and turn-in documents must contain the following accounting classification data for proper accountability of sales proceeds:

<u>APPN/SH</u>	<u>OBJ CLASS</u>	<u>BCN</u>	<u>AAAN</u>	<u>TTC</u>	<u>PAAN</u>	<u>CC</u>
17F3875.27RM	007	UIC of Activity Generating Proceeds	000027	3C	000000	Blank

Copies of each collection voucher received by the installation's AAA will be forwarded to the Commandant of Marine Corps (LFL) and FDL-3.

d. Accounting

(1) The advance copy of the collection voucher provided to the AAA by the A&FO and locally deposited sales proceeds, per paragraph 4b above, will be used by the AAA as authority to execute obligations against the approved recyclable program for which unfunded reimbursable authority has been included in the operating budget. Obligations may be created only to the extent of cumulative amounts collected and recorded from A&FO and locally processed collection vouchers that are within total unfunded reimbursable authority provided in the installation's operating budget authorization.

(2) The accumulation of collections in 17F3875.27RM is not affected by fiscal year end, therefore proceeds acquired during one fiscal year may be carried forward and merged with proceeds of a subsequent fiscal year. Reimbursements to the

ENCLOSURE (3)

29 May 91

operation and maintenance account to cover expenses of the recycling program will be made from 17F3875.27RM by CMC (FDL) as needed within a fiscal year. Net proceeds, not to exceed 50 percent, from sales of recyclable material after reimbursement of expenses incurred in operation of recyclable programs may be used to reimburse costs of projects and activities described in paragraph 075141-2b(4) of NavCompt Manual.

(3) Any remaining balances of net proceeds after reimbursement of costs identified in subparagraph 4d(2) above, may be used to support local nonappropriated fund morale, welfare and recreation activities. Funds transferred to nonappropriated fund morale, welfare and recreation activities are not considered appropriated support for reporting purposes.

(4) Public health and environmental activity expenses incurred in operating and improving the recycling program will be accumulated and reported on the Operating Budget Expense Report (NavCompt Form 2168) under functional/subfunctional category "H4" and cost account code 9231. General Ledger statistical account 0913 (Direct Expenses Incurred in Recycling Material) has been established to reflect expenses on the monthly Trial Balance Report (NavCompt Form 2199). Costs incurred in support of nonappropriated morale and welfare activities will be accumulated and reported in functional/subfunctional category "S1" (Personnel Support). Cost account code 99JO has been established to report nonappropriated morale and welfare support expenses on the Operating Budget Expense Report (NavCompt Form 2168).

(5) Based on the accrued expenses reported on the activity's NavCompt Form 2168, CMC (FDL-3) will submit billings to the Navy Regional Finance Center, Washington to effect reimbursement of expenses directly related and identifiable to the recycling program. Reimbursement will be made from proceeds deposited in account 17F3875.27RM and will be credited to the Operation and Maintenance, Marine Corps appropriation at the Headquarters Marine Corps level. Reimbursement in excess of the approved program is not authorized and will in no case exceed the amount of collections recorded.

(6) Acquisition of investment property under the Procurement, Marine Corps appropriation will be the responsibility of CMC (LF).

5. Report of Revenue and Obligations. Authorized Accounting Activities will submit quarterly reports of revenue generated and obligations incurred for the Recyclable Material program in accordance with enclosure (5).

ENCLOSURE (3)

29 May 91

GUIDANCE FOR WILDLIFE CONSERVATION

1. Introduction. Under provisions of 16 U.S.C. 670a-e, the Secretary of Defense is authorized to promote effective planning, development, maintenance, and coordination of wildlife, fish, and game conservation on military reservations in accordance with a cooperative plan or agreement mutually agreed upon by appropriate State and Federal Government officials. If agreeable to the signatories of the cooperative plan, the Marine Corps installation may issue special permits to individuals for hunting and fishing privileges and collect a fee. Such fees are to be used only on the installation where collected to carry out a program of protection, conservation, and management of fish and wildlife, including habitat improvements and related activities as stipulated in the cooperative plan.

2. General Information. The Wildlife Conservation, Military Reservations, Navy (175095) is a special account established for recording receipts from sales of hunting and fishing permits on Navy and Marine Corps military installations. The Marine Corps subhead for this special account is 2700. Execution of approved wildlife conservation programs are accumulated and reported under the Wildlife Conservation, Navy, 17X5095.2700, account.

3. Accountability for Proceeds

a. Budget. Procedures for programming expenditures of fees collected from the sale of hunting, fishing, and trapping permits are contained in MCO P11000.8. The Marine Corps is provided an allocation of approved unfunded reimbursable authority annually by the Comptroller of the Navy. Authorization in the form of allotments are issued against the Marine Corps portion of the approved allocation, only to those Marine Corps field activities which have submitted an approved Cooperative Plan in accordance with MCO P11000.8. Activity Commanders are responsible for ensuring that fish and wildlife expenditures reported in appropriation 17X5095 do not exceed the amount authorized by the Commandant of the Marine Corps or the amount actually available in the fee deposit account, whichever is less.

b. Collection. Proceeds from sales of hunting, fishing and trapping permits will be deposited to the Treasury special fund receipt account 175095.2700, Sale of Hunting and Fishing Permits, Military Reservation per paragraphs 032114 and 04060501 of the NavCompt Manuals. Sales proceeds will be deposited with the local disbursing officer on a Voucher for Disbursement/Collection (NavCompt Form 2277). The collection voucher will contain the following accounting classification data:

ENCLOSURE (4)

<u>APPN/SH</u>	<u>OBJ CLASS</u>	<u>BCN</u>	<u>AAAN</u>	<u>TTC</u>	<u>PAAN</u>	<u>CC</u>
175095.2700	007	UIC of Activity Issuing Permits	AAA of Allotment Holder	3C	000000	Blank

c. Accounting. Fees collected pursuant to approved wildlife conservation programs established in accordance with MCO P11000.8 are recorded in allotment records as authorizations received based on a copy of the Voucher for Disbursement/Collection (NavCompt Form 2277). Unfunded reimbursable authority authorized in the allotment authorization shall not be recorded or reported in the allotment records until collections have been realized. Authorizations, commitments, obligations and disbursements to the extent of collections received are reported monthly on the Status of Fund Authorization Report (NavCompt Form 2025) in accordance with volume 3, chapter 9 of the NavCompt Manual. Financial transactions related to wildlife conservation programs will be reported under appropriation and subhead 17X5095.2700 and budget project "64" followed by the applicable allotment for each installation executing approved wildlife conservation programs. Transaction Type Code "2I" and functional account number 99312 will be cited on financial transactions chargeable to wildlife, conservation funds. Military personnel costs, if applicable, should be collected but are not reimbursable.

d. Activities should note that the execution account for Wildlife, Conservation, Military Reservations, Navy is different from appropriation. Authorized accounting activities will ensure that collections and disbursements are recorded to the appropriate appropriation account symbols.

e. Based on data included on the monthly reports on NavCompt Form 2025, CMC (FDL-3) submits a consolidated report of authorizations, commitments, obligations and disbursements to the Navy Regional Finance Center (NRFC-66), Washington, DC for further consolidation and departmental level reporting.

f. Operation and maintenance costs related to executing the fish and wildlife efforts under Operation & Maintenance, Marine Corps direct appropriation authority will be reported under cost account code 9170.

ENCLOSURE (4)

29 May 91

REPORT OF REVENUE AND OBLIGATIONS

1. Purpose. To enable CMC (FDL-3 and LFL) to monitor program execution and reconcile collections generated at the installation level for unfunded reimbursable programs executed in the Operation and Maintenance, Marine Corps (O&M,MC) appropriation, a quarterly report of revenue and obligations is established.

2. Reporting. Authorized Accounting Activities of installations executing unfunded reimbursable programs covered in enclosures (1) through (3) will prepare quarterly reports of revenue generated and obligations incurred during the current fiscal year for the Agricultural Outleasing, Lumber and Timber, and Recyclable Material Programs. Reports will be submitted to CMC (FDL-3) with a copy to CMC (LFL), by the 20th of the month following the fiscal year quarters ending in December, March, June, and September. Report Control Symbol MC-7300-07 has been assigned to this reporting requirement. Reports will be in the following format:

INSTALLATION: (Enter name of activity executing unfunded program)

UNFUNDED PROGRAM: (Enter program name; i.e, Agricultural Outleasing)

FISCAL YEAR: (Enter applicable fiscal year for data)

REPORT DATE: (Enter date for the fiscal year quarter)

FINANCIAL ACTIVITY FOR THE CURRENT FISCAL YEAR PROGRAM:

Report all actual revenue and obligation amounts in dollars and cents. All actual data must be cumulative and not by quarter.

AMOUNT

a. ANTICIPATED FISCAL YEAR REVENUE (COLLECTIONS)	\$ _____ . _____
b. CUMULATIVE REVENUE (COLLECTIONS)	\$ _____ . _____
c. PLANNED FISCAL YEAR OBLIGATIONS	\$ _____ . _____
d. CUMULATIVE OBLIGATIONS	\$ _____ . _____

ENCLOSURE (5)